IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 80 of 1988

For Approval and Signature:

Hon'ble MR.JUSTICE B.C.PATEL Sd/-
and
Hon'ble MR.JUSTICE D.A.MEHTA Sd/-

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

KANTILAL C PATEL

Versus

COMMISSIONER OF INCOME TAX

Appearance:
MR MJ SHAH WITH MR JP SHAH for Applicant.
MR MANISH R BHATT for Respondent No. 1

CORAM : MR.JUSTICE B.C.PATEL
and
MR.JUSTICE D.A.MEHTA

Date of decision: 05/12/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE D.A.MEHTA)

At the time of hearing of this reference it has been submitted by learned Advocate Shri Manish Shah appearing for the applicant-assessee that he has been instructed by the assessee not to press the said reference. Thus, we leave the question unanswered.

The reference stands disposed of accordingly with no order as to costs.

Sd/- Sd/-

(B.C.Patel,J) (D.A.Mehta, J)

m.m.bhatt